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ABSTRACT

Course costs consist of direct costs (teaching salaries) added to indirect departmental and indirect college-wide costs. Course receipts are obtained by adding the state allocations per HEGIS discipline multiplied by the number of FTE generated by Student Semester Hours of enrollment in that discipline to a calculated portion of student tuition. The difference between the two is the profit or loss statement for each course. The author provides definitions of FTE, HEGIS codes, Direct Costs, Indirect Departmental Costs and Indirect College-wide Costs, as well as an explanation and examples of how each is derived. He also provides a table of course-cost analyses for each course offered at Tallahassee Community College during the 1973-74 school year. (Author/DC)

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OFFICE OF INSTITUTIONAL RESEARCH

tallahassee community college

May 23, 1975

COURSE COSTS AND STUDENT ENROLLMENTS

Purpose

"What does it cost to teach a college course in _____?" is an often heard and far from idle question. Although course cost is only one of a number of measures of course effectiveness, it is one which is not unimportant as a study in itself. There may arise a time when a decision whether to offer a course now, or delay it until a more prosperous time, would be aided by having a comparison of costs of various courses under consideration. For this reason, if for no other, the data items and methods described in this paper may be of assistance to decision makers.

A separate, but related question: "If a course is costing more than it is generating, how many more students would have to be enrolled in order to make the course receipts equal the expenses?" This question has been answered in the following paragraph.

Definitions

An explanation of the column headings on the attached chart is probably advisable: Starting with the left-hand column their meanings are:

FTE	Full Time Equivalent Student. The basic element upon which all Florida Public Higher Education accounting is based. It is the equivalent of 30 student semester hours per academic year and is the quotient of student semester hours divided by 30.
State Alloc. FTE	The amount of funds allocated to TCC by the state for each HEGIS discipline. This varies from year to year and is roughly equivalent to the previous year's cost for each course, less that amount generated by student tuition.
HEGIS Course Description	The HEGIS category into which each of our courses is placed, the title of the course, TCC number and number of credit hours.
S-S-H	Student Semester Hours. If 12 students sign up for a 3 semester hour course they generate 36 S-S-Hs. This is an annual cumulative total for all sections.

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DC/SSH	Direct Cost per Student Semester Hour. That portion of the teacher's salary which is spent teaching one student semester hour of that course. This is an average of the salaries of teachers involved in teaching different sections of the same course.
IDC/SSH	Departmental Indirect Costs per Student Semester Hour. The overhead costs, secretarial help, materials, portion of division director's administrative salary and other costs which can be identified with the unique department.
ICC/SSH	College-wide Indirect Costs per Student Semester Hour. Expenditures such as administrative costs, support costs, utilities, maintenance, etc., which cannot be allotted to a given department, but are college-wide in utilization.
TOC/SSH	Total Costs per Student Semester Hour. The total of the preceeding Direct and two Indirect costs.
TOC/FTE	The total cost per Full Time Equivalent Student. This figure is obtained by multiplying the Total Costs per Student Semester Hour by 30, as 1 FTE = 30 SSH.
State Alloc.	Obtained by multiplying the Course FTE times the amount allocated by the state for that particular HEGIS discipline.
Tuition $9/SSH	Tuition at TCC approximated $9 per Student Semester Hour so this amount equals the number of SSH x $9.
Total Receipts	State Allocation plus Tuition
Total Cost	The Total Cost per FTE multiplied by the total number of FTE for that course.
Difference	Total Receipts minus Total Cost
Student	The number of students per year who, had they enrolled in the course, would have made receipts equal costs.

Procedure

During the first week of November each year, we calculate Cost Analysis data for the preceeding year. These data cannot be compiled earlier since all bills must have been paid and accounts balanced before total costs can be calculated. These total costs are then allocated to the various cost centers by procedures adopted through a state-wide accounting system.

Direct costs are obtained by dividing a teachers total salary by the number of courses she teaches. This amount is then subdivided by the number of student semester hours in the course to arrive at the amount of her salary expended to teach each student semester hour in that particular course. Consequently, the more student semester hours; the lower the direct teaching cost. There are any number of different ways of calculating this type of cost, but this is Florida's way and it is a uniform standard against which comparisons may be made as well as being an accurate measure.

Departmental indirect costs are calculated using the departmental cost center code and accumulating all expenditures under that code. Once the total expenditures for a department have been calculated, that total is divided by the total student semester hours taught in all courses within that department to reach an indirect SSH cost for the department. This figure is then applied to every course taught within the department - without regard to academic division. (We could use division rather than departmental costs, but that would be too broad a base.)

College-wide Indirect Costs are determined by using all cost centers not assignable to an academic division. For example, all costs attributed to the Office of the President, Director of Institutional Research, Janitorial Staff, Public Utilities, Grounds and Plant Maintenance, Academic Dean and his secretarial staff; everything except capital outlay. (Since construction of a building is a one time expense and the building may be used by many departments during its lifetime, the capital outlay for that building is not calculated into annual cost analysis figures for academic courses. It is of course, entered into the total annual budget, but that is not a concern of this paper. The maintenance costs for all buildings are carried as part of the College-wide Indirect costs.) The total amount spent by all cost centers in this category is divided by the total number of student semester hours taught by all of the courses in the college that year and an indirect college-wide SSH cost is determined and applied to each course.

Every course taught by every public college in Florida has been allocated a discipline code number established by either the U.S. Office of Education (Occupational Code 6) or by the Higher Education General Information System (HEGIS). This "HEGIS" number code is used for all calculations related to each college from appropriations to space utilization. Associate & Professional (Transfer) courses have numbers from 0100 - 2000; Occupational Courses from 2100 - 2700; Developmental from 3100 - 3900 and Community Instructional Service from 4100 - 4900.

All courses taught at TCC are amassed for each HEGIS code and an average cost determinded for that discipline. Finally, an overall college cost is determined. These costs are submitted to the Division of Community Colleges who determined average state-wide costs for each discipline differently for large or small colleges (Large is greater than 1300 FTE - we are large). These data are then used as a base for requesting funds from the state legislature for subsequent year's operations. As you may have surmised, the money we received for this year's operation was based upon the expenditures made in 1973-1974.

Example

For the purpose of clarity, let us investigate the calculations used for two courses; the first being on page 4 of the enclosure. Regardless of the high cost, within reason, we must produce trained radiologists for employment in the local hospital and radiologist's offices. Consequently, we hope to offset this loss through gains from some other course. Courses which are expensive state-wide receive a fairly high allocation from the state, but even that increase is rarely adequate.

In Radiologic Technology (RT 101) during the full year from Fall through Summer 1973-1974 there were 12 students who enrolled for 2 hours in the course providing a total of 24 Student Semester Hours. These 24 SSH were divided by 30 (a full year equivalent) to derive an FTE of .80 for that course. The state allocation for HEGIS Code 2300 was $1,531 per FTE so RT 101 received .80 x $1,531 or $1,225 from the state. With receipts from tuition averaging approximately $9.00 per SSH, the course generated 24 x 9 or $216 for tuition which when added to the $1,531 for .80 FTE made a total income of $1,441.

The total Cost per FTE for RT 101 was calculated to be $3,250.50 per FTE so with .80 FTE the cost was .80 x $3,250.50 or $2,600, which, when subtracted from an earning of $1,441, produced a net loss of $1,159.

We noted the state allocation was $1,531 per FTE and there are 30 SSH per FTE so in effect the state allocation was $51.03 per SSH which when added to the $9.00 tuition receipt produced an income of $60.03 per student semester hour. Since this is a 2 semester hour course it then produced $120.06 for every student enrolled in the course. (A 3 semester hour course would have generated $180.09 per SSH.)

To determine the number of additional students needed that year to make the course receipts equal the costs, we divided the net loss of $1,159 by $120.03 and determined that we would need approximately 10 more students per year to make the course pay for itself. If the courses were offered twice a year that would be 5 students per term.

One can, of course, argue that with more students the teacher's direct cost would be lowered which would change the total cost of the course, etc., but this is similar to moving half the distance to the wall and never reaching the wall. For the purposes of analysis, the method herein described is considered sufficiently accurate and is capable of being applied as a college-wide standard.

In the case of Nutrition (NDT 205) we see the course earned a profit of $1,003 so no student calculations are needed. It is not necessary to calculate an overage of students as one wouldn't contemplate cutting back on a class in order to produce less.

When evaluating the cost of laboratories, one might want to consider the costs in conjunction with its associated classroom course. There is no doubt that laboratories are expensive and this is due in part to class size being limited by the number of laboratory stations. One might even question the obligation to offer a laboratory in general education courses although it would be an absolute necessity for science majors.

Analysis

The most expensive element of any college budget is salary. Approximately 80% of our annual expenditures is allocated to salaries of faculty, administrators, and support personnel. In the determination of course costs, the Direct Costs reflect only faculty salaries while administrative and support salaries are a part of both Departmental Indirect Costs and College-wide Indirect Costs. This fact makes it extremely difficult to economize on the remaining 20% of the expenditures.

One must attempt to justify the offering of a course as an entirety rather than speculate upon reducing a single element of the course. It might be advisable to limit offering the course to one term per year or even every two years in an effort to increase student enrollment. Perhaps those high cost courses could be taught by a lower salaried teacher.

As we stated at the start of this paper, costs are only one measure of the value and effectiveness of a course. This element should be considered by decision makers in conjunction with other factors e.g., is the course essential to meet the goals of the college? For whatever the value, we now have one more item of data to assist us in making administrative as well as academic decisions and we have eliminated one more unknown.

There are no conclusions or recommendations drawn from this study by the author. The data are presented solely as information to be used as an additional resource should the need arise to evaluate a course.

Archie B. Johnston
Director, Institutional Research

Archie B. Johnston

FTE	State Alloc FTE	HEGIS Code	Course Description & Nr		Cr Hrs	S-S-H	DC/SSH	IDC/SSH	ICC/SSH	TOC/SSH	TOC/FTE
65.9	919	1004	Biol for Gen Ed	(BY 105)	3	1977	6.47	2.28	22.56	31.31	939.30
16.0			Gen Ed Bio Lab	(BY 105L)	1	481	27.09	2.28	.56	51.93	1,557.90
5.1			Gen Biology	(BY 201)	3	153	9.96	2.28	22.56	34.80	1,044.00
1.6			Gen Biology Lab	(BY 201L)	1	48	63.47	2.28	22.56	88.31	2,649.30
3.3			Gen Biology	(BY 202)	3	99	15.39	2.28	22.56	40.23	1,206.90
.9			Gen Biology Lab	(BY 202L)	1	27	112.83	2.28	22.56	137.67	4,130.10
.93			Gen Zoology	(BY 216)	3	28	54.40	2.28	22.56	79.24	2,377.20
.43			Gen Zoo Lab	(BY 216L)	1	13	117.17	2.28	22.56	142.01	4,260.30
94.20						2826	13.45	2.28		38.29	1,148.70
12.8	816	1005	Prin of Acctg	(AG 202)	3	384	21.05	2.85	22.56	46.46	1,393.80
						384	21.05	2.85		46.46	1,393.80
2.8	1225	1006	Printed Media	(JOU 101)	3	84	30.69	2.47	22.56	55.72	1,671.60
2.6			Mass Comms	(JOU 102)	3	78	16.52	2.47	22.56	41.55	1,246.50
.67			Adv Comm	(JOU 201)	1	20	128.89	2.47	22.56	153.92	4,617.60
6.07						182	35.41	2.47		60.44	1,813.20
1.40	1326	1008	Modern Dance	(LSP 101)	1	42	64.58	11.63	22.56	98.77	2,963.10
.50			Beg Swim	(LSP 102)	1	15	38.09	11.63	22.56	72.28	2,168.40
2.00			Golf	(LSP 103)	1	60	41.79	11.63	22.56	75.98	2,279.40
.43			Cond & Bowling	(LSP 104)	1	13	21.98	11.63	22.56	56.17	1,685.10
12.37			Physical Man	(LSP 105)	1	371	13.52	11.63	22.56	47.71	1,431.30
1.97			S&V Ball Cond	(LSP 106)	1	59	23.85	11.63	22.56	58.04	1,741.20
.87			S&V Ball Bowl	(LSP 107)	1	26	10.99	11.63	22.56	45.18	1,355.40
2.03			Tennis	(LSP 108)	1	61	45.79	11.63	22.56	79.98	2,399.40
1.10			Flg FtBall Bowl	(LSP 109)	1	33	50.65	11.63	22.56	84.84	2,545.20
.60			Intro Judo	(LSP 110)	1	18	75.43	11.63	22.56	109.62	3,288.60
.73			Adult Fitness	(LSP 111)	1	22	75.98	11.63	22.56	110.17	3,305.10
.67			Bowling PE Maj	(PE 101)	2	20	41.79	11.63	22.56	75.98	2,279.40
.80			Restr Tactics	(PE 112)	1	24	20.83	11.63	22.56	55.02	1,650.60
1.10			Intro to PE	(PE 205)	3	33	25.33	11.63	22.56	59.52	1,785.60
67.50			Positive Living	(HH 115)	3	2025	9.77	3.87	22.56	36.20	1,086.00
94.07						2822	14.96	6.06		43.58	1,307.40

FTE	State Alloc FTE	HEGIS Code	Course Description & Nr		State Alloc	Tuition $9/SSH	Total Receipt	Total Cost	Differ -ence	Students Needed
65.9	919	1004	Biol for Gen Ed	(BY 105)	60,562	17,793	78,355	61,900	16,455	
16.0			Gen Ed Bio Lab	(BY 105L)	14,704	4,329	19,033	24,926	- 5,893	149
5.1			Gen Biology	(BY 201)	4,687	1,377	6,064	5,325	739	
1.6			Gen Biology Lab	(BY 201L)	1,470	432	1,902	4,239	- 2,337	59
3.3			Gen Biology	(BY 202)	3,033	891	3,924	3,983	- 59	1
.9			Gen Biology Lab	(BY 202L)	827	243	1,070	3,717	- 2,647	67
.93			Gen Zoology	(BY 216)	855	252	1,107	2,211	- 1,104	10
.43			Gen Zoo Lab	(BY 216L)	395	117	512	1,832	- 1,320	33
94.20					86,533	25,434	111,967	108,133	3,834	
12.8	816	1005	Prin of Acctg	(AG 202)	10,445	3,456	13,901	17,841	-3,940	36
2.8	1225	1006	Printed Media	(JOU 101)	3,430	756	4,186	4,680	- 494	3
2.6			Mass Comms	(JOU 102)	3,185	702	3,887	3,241	646	
.67			Adv Comm	(JOU 201)	821	180	1,001	3,094	-2,093	42
6.07					7,436	1,638	9,074	11,015	-1,941	
1.40	1326	1008	Modern Dance	(LSP 101)	1,856	378	2,234	4,148	-1,914	36
.50			Beg Swim	(LSP 102)	663	135	798	1,084	- 286	5
2.00			Golf	(LSP 103)	2,652	540	3,192	4,559	-1,367	26
.43			Cond & Bowling	(LSP 104)	570	117	687	725	- 38	1
12.37			Physical Man	(LSP 105)	16,403	3,339	19,742	17,705	2,037	
1.97			S&V Ball Cond	(LSP 106)	2,612	531	3,143	3,430	- 287	5
.87			S&V Ball Bowl	(LSP 107)	1,154	234	1,388	1,179	209	
2.03			Tennis	(LSP 108)	2,692	549	3,241	4,871	-1,630	31
1.10			Flg FtBall Bowl	(LSP 109)	1,459	297	1,756	2,800	-1,044	20
.60			Intro Judo	(LSP 110)	796	162	958	1,973	-1,015	19
.73			Adult Fitness	(LSP 111)	968	198	1,166	2,413	-1,247	23
.67			Bowling PE Maj	(PE 101)	888	180	1,068	1,527	- 459	4
.80			Restr Tactics	(PE 112)	1,061	216	1,277	1,320	- 43	1
1.10			Intro to PE	(PE 205)	1,459	297	1,756	1,964	- 208	1
67.50			Positive Living	(HH 115)	89,505	18,225	107,730	73,305	34,425	
94.07					124,738	25,398	150,136	123,003	27,133	

FTE	State Alloc FTE	HEGIS Code	Course Description & Nr		Cr Hrs	S-S-H	DC/SSH	IDC/SSH	ICC/SSH	TOC/SSH	TOC/ FTE
80.20	1020	1010	Humanities	(HS 201)	3	2406	11.20	3.29	22.56	37.05	1,111.50
73.70			Humanities	(HS 202)	3	2211	11.06	3.29	22.56	36.91	1,107.30
4.50			Basic Drawing	(ART 101)	3	135	24.77	3.29	22.56	50.62	1,518.60
3.10			Drawing Tech	(ART 102)	3	93	24.13	3.29	22.56	49.98	1,499.40
3.00			Painting I	(ART 231)	3	90	17.54	3.29	22.56	43.39	1,301.70
1.40			Interm Paint	(ART 232)	3	42	37.58	3.29	22.56	63.43	1,902.90
3.30			Art Hist & Crit	(ART 271)	3	99	22.67	3.29	22.56	48.52	1,455.60
2.70			Art Hist & Crit	(ART 272)	3	81	27.70	3.29	22.56	53.55	1,606.50
1.07			Vocal Ensemble	(MSC 115)	1	32	95.20	3.29	22.56	121.05	3,631.50
2.53			College Chorale	(MSC 119)	1	76	40.08	3.29	22.56	65.93	1,977.90
7.10			Music History	(MSC 107)	3	213	16.98	3.29	22.56	42.83	1,284.90
6.80			History of Jazz	(MSC 108)	3	204	20.53	3.29	22.56	46.38	1,391.40
1.50			Fund of Acting	(THE 201)	3	45	33.32	2.47	22.56	58.35	1,750.50
1.90			Techs of Acting	(THE 202)	3	57	26.31	2.47	22.56	51.34	1,540.20
2.20			Intro To Theatre	(THE 250)	3	66	22.72	2.47	22.56	47.75	1,432.50
4.30			Contemp Theatre	(THE 251)	3	129	23.25	2.47	22.56	48.28	1,448.40
2.40			Basic Design	(THE 121)	3	72	31.17	3.29	22.56	57.02	1,710.60
2.50			Color Theory	(ART 122)	3	75	29.92	3.29	22.56	55.77	1,673.10
6.50			Basic Photo	(ART 205)	3	195	25.38	3.29	22.56	51.23	1,536.90
2.00			Interm Photo	(ART 206)	3	60	27.50	3.29	22.56	53.35	1,600.50
212.70						6381	15.22	3.25		41.03	1,230.90
4.30	1122	1011	Elem French	(FH 101)	3	129	21.03	2.38	22.56	45.97	1,379.10
1.20			Elem French	(FH 102)	3	36	25.11	2.38	22.56	50.05	1,501.50
1.00			French Civ	(FH 201)	3	30	30.14	2.38	22.56	55.08	1,652.40
.70			French Civ	(FH 202)	3	21	43.05	2.38	22.56	67.99	2,039.70
2.10			Elem German	(GN 101)	3	63	14.35	2.38	22.56	39.29	1,178.70
.90			Elem German	(GN 102)	3	27	33.48	2.38	22.56	58.42	1,752.60
9.70			Elem Spanish	(SH 101)	3	291	11.34	2.38	22.56	36.28	1,088.40
1.70			Elem Spanish	(SH 102)	3	51	16.19	2.38	22.56	41.13	1,233.90
21.60						648	17.53	2.38		42.47	1,274.10
101.50	1020	1015	Modes of Communic	(EH 101)	3	3045	16.82	2.47	22.56	41.85	1,255.50
69.80			Modes of Comm	(EH 102)	3	2094	17.08	2.47	22.56	42.11	1,263.30
.83			Vocabulary	(RG 101)	1	25	42.89	2.47	22.56	67.92	2,037.60
25.00			Devel Reading	(RG 104)	3	750	14.88	2.47	22.56	39.91	1,197.30
9.80			Flex Reading	(RG 105)	3	294	15.02	2.47	22.56	40.05	1,201.50
3.10			Contemp Lit	(EH 201)	3	93	23.20	2.47	22.56	48.23	1,446.90

FTE	State Alloc FTE	HEGIS Code	Course Description & Nr		State Alloc	Tuition $9/SSH	Total Receipt	Total Cost	Differ -ence	Students Needed
80.20	1020	1010	Humanities	(HS 201)	81,804	21,654	103,458	89,142	14,316	
73.70			Humanities	(HS 202)	75,174	19,899	95,073	81,608	13,465	
4.50			Basic Drawing	(ART 101)	4,590	1,215	5,805	6,834	-1,029	8
3.10			Drawing Tech	(ART 102)	3,162	837	3,999	4,648	- 649	5
3.00			Painting I	(ART 231)	3,060	810	3,870	3,905	- 35	
1.40			Interm Paint	(ART 232)	1,428	378	1,806	2,664	- 858	7
3.30			Art Hist & Crit	(ART 271)	3,366	891	4,257	4,803	- 546	4
2.70			Art Hist & Crit	(ART 272)	2,754	729	3,483	4,338	- 855	7
1.07			Vocal Ensemble	(MSC 115)	1,091	288	1,379	3,886	-2,507	58
2.53			College Chorale	(MSC 119)	2,581	684	3,265	5,004	-1,739	40
7.10			Music History	(MSC 107)	7,242	1,917	9,159	9,123	36	
6.80			History of Jazz	(MSC 108)	6,936	1,836	8,772	9,462	- 690	5
1.50			Fund of Acting	(THE 201)	1,530	405	1,935	2,626	- 691	5
1.90			Techs of Acting	(THE 202)	1,938	513	2,451	2,926	- 475	4
2.20			Intro To Theatre	(THE 250)	2,244	594	2,838	3,152	- 314	2
4.30			Contemp Theatre	(THE 251)	4,386	1,161	5,547	6,228	- 681	5
2.40			Basic Design	(THE 121)	2,448	648	3,096	4,105	- 1009	8
2.50			Color Theory	(ART 122)	2,550	675	3,225	4,183	- 958	7
6.50			Basic Photo	(ART 205)	6,630	1,755	8,385	9,990	-1,605	12
2.00			Interm Photo	(ART 206)	2,040	540	2,580	3,201	- 621	5
212.70					216,954	57,429	274,383	261,828	12,555	
4.30	1122	1011	Elem French	(FH 101)	4,825	1,161	5,986	5,931	55	
1.20			Elem French	(FH 102)	1,346	324	1,670	1,802	- 132	1
1.00			French Civ	(FH 201)	1,122	270	1,392	1,652	- 260	2
.70			French Civ	(FH 202)	785	189	974	1,428	- 454	3
2.10			Elem German	(GN 101)	2,356	567	2,923	2,475	448	
.90			Elem German	(GN 102)	1,010	243	1,253	1,577	- 324	2
9.70			Elem Spanish	(SH 101)	10,883	2,619	13,502	10,557	2,945	
1.70			Elem Spanish	(SH 102)	1,907	459	2,366	2,098	268	
21.60					24,234	5,832	30,066	27,587	2,367	
101.50	1020	1015	Modes of Communic	(EH 101)	103,530	27,405	130,935	127,433	3,502	
69.80			Modes of Comm	(EH 102)	71,196	18,846	90,042	88,178	1,864	
.83			Vocabulary	(RG 101)	847	225	1,072	1,691	- 619	14
25.00			Devel Reading	(RG 104)	25,500	6,750	32,250	29,933	2,317	
9.80			Flex Reading	(RG 105)	9,996	2,646	12,642	11,775	867	
3.10			Contemp Lit	(EH 201)	3,162	837	3,999	4,485	- 486	4

FTE	State Alloc FTE	HEGIS Code	Course Description & Nr		Cr Hrs	S-S-H	DC/SSH	IDC/SSH	ICC/SSH	TOC/SSH	TOC/ FTE
.90	1020	1015	Contemp Lit	(EH 202)	3	27	37.21	2.47	22.56	62.24	1,867.20
2.40			English Lit	(EH 215)	3	72	13.86	2.47	22.56	38.89	1,166.70
3.70			English Lit	(EH 216)	3	111	23.21	2.47	22.56	48.24	1,447.20
2.60			American Lit	(EH 220)	3	78	19.13	2.47	22.56	44.21	1,326.30
4.80			Mod Amer Lit	(EH 221)	3	144	20.80	2.47	22.56	45.83	1,374.90
5.70			Child Lit	(EH 270)	3	171	17.54	2.47	22.56	42.57	1,277.10
21.10			Fund Speech	(SCH 105)	3	633	19.01	1.15	22.56	42.72	1,281.60
1.00			Interp of Lit	(SCH 240)	3	30	41.59	1.15	22.56	65.30	1,959.00
2.50			Writing for Pub	(EH 240)	3	75	38.59	2.47	22.56	63.62	1,908.60
2.03			Intro Logic	(LGC 101)	1	61	62.83	1.77	22.56	87.16	2,614.80
13.30			Philosophy	(PPY 210)	3	399	23.32	1.15	22.56	47.03	1,410.90
16.40			Phil of Relig	(PPY 240)	3	492	12.02	1.15	22.56	35.73	1,071.90
286.47						8594	17.81	2.23		42.60	1,278.00
67.10	919	1017	Contemp Math	(MS 103)	3	2013	12.24	1.77	22.56	36.57	1,097.10
1.40			Slide Rule	(MS 104)	1	42	57.42	1.77	22.56	81.75	2,452.50
62.40			Inter Algebra	(MS 105)	4	1872	10.35	1.77	22.56	34.68	1,040.40
1.50			Phil & Hy of MS	(MS 120)	3	45	20.00	1.77	22.56	44.33	1,329.90
15.50			College Algebra	(MS 140)	3	465	12.80	1.77	22.56	37.13	1,113.90
2.67			Vectors & Mat	(MS 141)	2	80	47.91	1.77	22.56	72.24	2,167.20
3.33			Plane Anal Trig	(MS 145)	2	100	32.03	1.77	22.56	56.36	1,690.80
1.60			Analytic Geom	(MS 146)	3	48	34.91	1.77	22.56	59.24	1,777.20
6.67			Calculus 1	(MS 151)	5	200	16.76	1.77	22.56	41.09	1,232.70
1.17			Calculus 2	(MS 152)	5	35	31.19	1.77	22.56	55.52	1,665.60
1.40			Statistics	(STS 216)	3	42	25.68	1.77	22.56	50.01	1,500.30
164.73						4942	13.66	1.77		37.99	1,139.70
36.60	1020	1019	Gen Ed Physics	(PS 105)	3	1098	11.25	2.28	22.56	36.09	1,082.70
.20			Gen Ed Phys Lab	(PS 105L)	1	6	108.33	2.28	22.56	133.17	3,995.10
6.00			Gen Chemistry	(CY 101)	3	180	7.15	2.28	22.56	31.99	959.70
1.80			Gen Chem Lab	(CY 101L)	1	54	71.49	2.28	22.56	96.33	2,889.90
3.90			Gen Chemistry	(CY 102)	3	117	11.00	2.28	22.56	35.84	1,075.20
2.33			Gen Chem Lab	(CY 102L)	2	70	36.77	2.28	22.56	61.61	1,848.30
33.50			Gen Ed Chem	(CY 105)	3	1005	10.59	2.28	22.56	35.43	1,062.90
1.80			Gen Ed Chem Lab	(CY 105L)	1	54	104.59	2.28	22.56	129.43	3,882.90
2.53			Gen Organ Chem	(CY 220)	4	76	16.93	2.28	22.56	41.77	1,253.10
.63			Gen Organ Chem Lab	(CY 220L)	1	19	67.73	2.28	22.56	92.57	2,777.10
12.80			Meteorology	(MET 105)	3	384	15.21	2.28	22.56	40.05	1,201.50
22.10			Gen Ed Gly	(GLY 105)	3	663	12.90	2.28	22.56	37.74	1,132.20
1.57			Gen Ed Gly Lab	(GLY 105L)	1	47	23.64	2.28	22.56	48.48	1,454.00
18.10			Oceanography	(OY 105)	3	543	10.97	2.28	22.56	35.81	1,074.30
143.87						4316	14.44	2.28		39.28	1,178.40

FTE	State Alloc FTE	HEGIS Code	Course Description & Nr		State Alloc	Tuition $9/SSH	Total Receipt	Total Cost	Differ -ence	Students Needed
.90	1020	1015	Contemp Lit	(EH 202)	918	243	1,161	1,680	- 519	4
2.40			English Lit	(EH 215)	2,448	648	3,096	2,800	296	
3.70			English Lit	(EH 216)	3,774	999	4,773	5,355	- 582	5
2.60			American Lit	(EH 220)	2,652	702	3,354	3,448	- 94	1
4.80			Mod Amer Lit	(EH 221)	4,896	1,296	6,192	6,600	- 408	3
5.70			Child Lit	(EH 270)	5,814	1,539	7,353	7,279	74	
21.10			Fund Speech	(SCH 105)	21,522	5,697	27,219	27,042	177	
1.00			Interp of Lit	(SCH 240)	1,020	270	1,290	1,959	- 669	5
2.50			Writing for Pub	(EH 240)	2,550	675	3,225	4,772	-1,547	12
2.03			Intro Logic	(LGC 101)	2,071	549	2,620	5,308	-2,688	63
13.30			Philosophy	(PPY 210)	13,566	3,591	17,157	18,765	-1,608	12
16.40			Phil of Relig	(PPY 240)	16,728	4,428	21,156	17,579	3,577	
286.47					292,190	77,346	369,536	366,082	3,454	
67.10	919	1017	Contemp Math	(MS 103)	61,665	18,117	79,782	73,615	6,167	
1.40			Slide Rule	(MS 104)	1,287	378	1,665	3,434	-1,769	45
62.40			Inter Algebra	(MS 105)	57,346	16,848	74,194	64,921	9,273	
1.50			Phil & Hy of MS	(MS 120)	1,379	405	1,784	1,995	- 211	2
15.50			College Algebra	(MS 140)	14,245	4,185	18,430	17,265	1,165	
2.67			Vectors & Mat	(MS 141)	2,454	720	3,174	5,786	-2,612	33
3.33			Plane Anal Trig	(MS 145)	3,060	900	3,960	5,630	-1,670	21
1.60			Analytic Geom	(MS 146)	1,470	432	1,902	2,844	- 942	8
6.67			Calculus 1	(MS 151)	6,130	1,800	7,930	8,222	- 292	1
1.17			Calculus 2	(MS 152)	1,075	315	1,390	1,949	- 559	3
1.40			Statistics	(STS 216)	1,287	378	1,665	2,100	- 435	4
164.73					151,398	44,478	195,874	187,761	8,116	
36.60	1020	1019	Gen Ed Physics	(PS 105)	37,332	9,882	47,214	39,627	7,587	
.20			Gen Ed Phys Lab	(PS 105L)	204	54	258	799	- 541	4
6.00			Gen Chemistry	(CY 101)	6,120	1,620	7,740	5,758	1,981	
1.80			Gen Chem Lab	(CY 101L)	1,836	486	2,322	5,202	-2,880	67
3.90			Gen Chemistry	(CY 102)	3,978	1,053	5,031	4,193	838	
2.33			Gen Chem Lab	(CY 102L)	2,377	630	3,007	4,307	-1,300	15
33.50			Gen Ed Chem	(CY 105)	34,170	9,045	43,215	35,607	7,608	
1.80			Gen Ed Chem Lab	(CY 105L)	1,836	486	2,322	6,989	-4,667	109
2.53			Gen Organ Chem	(CY 220)	2,581	684	3,265	3,170	95	
.63			Gen Organ Chem Lab	(CY 220L)	643	171	814	1,750	- 936	22
12.80			Meteorology	(MET 105)	13,056	3,456	16,512	15,379	1,133	
22.10			Gen Ed Gly	(GLY 105)	22,542	5,967	28,509	25,022	3,487	
1.57			Gen Ed Gly Lab	(GLY 105L)	1,601	423	2,024	2,283	- 259	6
18.10			Oceanography	(OY 105)	18,462	4,887	23,349	19,445	3,904	
143.87					146,727	38,844	185,599			

FTE	State Alloc FTE	HEGIS Code	Course Description & Nr		Cr Hrs	S-S-H	DC/SSH	IDC/SSH	ICC/SSH	TOC/SSH	TOC/FTE
28.10	816	1020	Pers & Soc Adj	(PSY 101)	3	843	12.66	1.15	22.56	36.37	1,091.10
38.90			Gen Psychology	(PSY 201)	3	1167	13.52	1.15	22.56	37.23	1,116.90
2.00			Gen Psychology	(PSY 202)	3	60	21.48	1.15	22.56	45.19	1,355.70
1.10			Educ Psychology	(PSY 206)	3	33	39.06	1.15	22.56	62.77	1,883.10
70.10						2103	13.80	1.15	22.56	37.51	1,125.30
1.13	816	1022	Fnd West Culture	(SS 101)	2	34	66.00	1.15	22.56	89.71	2,691.30
12.90			Cult Anthro	(AY 205)	3	387	14.87	1.15	22.56	38.58	1,157.40
7.80			Physical Anthro	(AY 206)	3	234	18.45	1.15	22.56	42.16	1,264.80
11.40			Pers Finance	(ES 105)	3	342	10.33	2.85	22.56	35.74	1,072.20
12.50			Prin of Econ	(ES 202)	3	375	16.31	2.85	22.56	41.72	1,251.60
88.60			Western Civil	(HY 101)	3	2658	12.83	1.15	22.56	36.54	1,096.20
86.20			Western Civil	(HY 102)	3	2586	10.45	1.15	22.56	34.16	1,024.80
7.20			History of US	(HY 201)	3	216	33.55	1.15	22.56	57.26	1,717.80
5.60			History of US	(HY 202)	3	168	33.39	1.15	22.56	57.10	1,713.00
2.40			World Religions	(HY 215)	4	72	33.24	1.15	22.56	56.95	1,708.50
14.20			Intro to Geog	(GPY 205)	3	426	9.59	1.15	22.56	33.30	999.00
2.00			US Const	(PSC 101)	3	60	21.45	1.15	22.56	45.16	1,354.80
15.20			Florida Govt	(PSC 105)	3	456	13.04	1.15	22.56	36.75	1,102.50
9.10			Pol Sys & Instn	(PSC 106)	3	273	14.14	1.15	22.56	37.85	1,135.50
1.40			Cur Polit Probs	(PSC 200)	1	42	106.86	1.15	22.56	130.57	3,917.10
6.20			National Govt	(PSC 205)	3	186	18.23	1.15	22.56	41.94	1,258.20
2.50			State and Loc Gov	(PSC 206)	3	75	17.16	1.15	22.56	40.87	1,226.10
2.80			Internat Reltns	(PSC 210)	3	84	15.32	1.15	22.56	39.03	1,170.90
63.40			Prins Sociology	(SY 105)	3	1902	12.75	1.15	22.56	36.46	1,093.80
24.80			Mar & Fam Rel	(SY 205)	3	744	12.74	1.15	22.56	36.45	1,093.50
12.20			Contemp Soc Prob	(SY 207)	3	366	8.57	1.15	22.56	32.28	968.40
2.80			Race & Cult Rel	(SY 210)	3	84	14.44	1.25	22.56	38.15	1,144.50
392.33						11,770	13.77			37.58	1,127.40
53.70	919	2217	Real Estate	(RE 100)	3	1611	8.53	.87	22.56	31.96	958.80
6.40	1531	2303	Anat & Physiol	(BY 206)	3	192	5.82	2.28	22.56	30.66	919.80

FTE	State Alloc FTE	HEGIS Code	Course Description & Nr		State Alloc	Tuition $9/SSH	Total Receipt	Total Cost	Differ -ence	Students Needed
28.10	816	1020	Pers & Soc Adj	(PSY 101)	22,930	7,587	30,517	30,660	- 143	1
38.90			Gen Psychology	(PSY 201)	31,742	10,503	42,245	43,477	- 1,232	11
2.00			Gen Psychology	(PSY 202)	1,632	540	2,172	2,711	- 539	5
1.10			Educ Psychology	(PSY 206)	898	297	1,195	2,071	- 876	8
70.10					57,202	18,927	76,129	78,919	- 2,790	
1.13	816	1022	Fnd West Culture	(SS 101)	922	306	1,228	3,041	- 1,813	25
12.90			Cult Anthro	(AY 205)	10,526	3,483	14,009	14,930	- 921	8
7.80			Physical Anthro	(AY 206)	6,365	2,106	8,471	9,865	- 1,394	13
11.40			Pers Finance	(ES 105)	9,302	3,078	12,380	12,223	157	
12.50			Prin of Econ	(ES 202)	10,200	3,375	13,575	15,645	- 2,070	19
88.60			Western Civil	(HY 101)	72,298	23,922	96,220	97,123	- 903	8
86.20			Western Civil	(HY 102)	70,339	23,274	93,613	88,338	5,275	
7.20			History of US	(HY 201)	5,875	1,944	7,819	12,368	- 4,549	42
5.60			History of US	(HY 202)	4,570	1,512	6,082	9,593	- 3,511	32
2.40			World Religions	(HY 215)	1,958	648	2,606	4,100	- 1,494	10
14.20			Intro to Geog	(GPY 205)	11,587	3,834	15,421	14,186	1,235	
2.00			US Const	(PSC 101)	1,632	540	2,172	2,710	- 538	5
15.20			Florida Govt	(PSC 105)	12,403	4,104	16,507	16,758	- 251	2
9.10			Pol Sys & Instn	(PSC 106)	7,426	2,457	9,883	10,333	- 450	4
1.40			Cur Polit Probs	(PSC 200)	1,142	378	1,520	5,484	- 3,964	110
6.20			National Govt	(PSC 205)	5,059	1,674	6,733	7,801	- 1,068	10
2.50			State and Loc Gov	(PSC 206)	2,040	675	2,715	3,065	- 350	3
2.80			Internat Reltns	(PSC 210)	2,285	756	3,041	3,279	- 238	2
63.40			Prins Sociology	(SY 105)	51,734	17,118	68,852	69,347	- 495	5
24.			Mar & Fam Rel	(SY 205)	20,237	6,696	26,933	27,119	- 186	2
12.20			Contemp Soc Prob	(SY 207)	9,955	3,294	13,249	11,814	1,435	
2.80			Race & Cult Rel	(SY 210)	2,285	756	3,041	3,205	- 164	2
392.33					320,140	105,930	426,070	442,327	-16,257	
53.70	919	2217	Real Estate	(RE 100)	49,350	14,499	63,849	51,488	12,361	
6.40	1531	2303	Anat & Physiol	(BY 206)	9,798	1,728	11,526	5,887	5,639	

FTE	State Alloc FTE	HEGIS Code	Course Description & Nr		Cr Hrs	S-S-H	DC/SSH	IDC/SSH	ICC/SSH	TOC/SSH	TOC/ FTE
2.13	1531	2303	Anat & Phys Lab	(BY 206L)	1	64	52.36	2.28	22.56	77.20	2,316.00
5.30			Anat & Physiol	(BY 207)	3	159	7.03	2.28	22.56	31.87	956.10
1.77			Anat & Phys Lab	(BY 207L)	1	53	63.23	2.28	22.56	88.07	2,642.10
3.27			Microbiology	(BY 208)	2	98	11.40	2.28	22.56	36.24	1,087.20
1.63			Micro Lab	(BY 208L)	1	49	68.39	2.28	22.56	93.23	2,796.90
12.10			Child Gr & Dev	(CD 205)	3	363	11.31	1.15	22.56	35.02	1,050.60
2.60			School Age Child	(CD 206)	3	78	10.52	1.15	22.56	34.23	1,026.90
2.93			NSG Pharmacolgy	(NSG 100)	2	88	41.53	7.24	22.56	71.33	2,139.90
8.87			Fund of Nursing	(NSG 101)	7	266	41.53	7.24	22.56	71.33	2,139.90
8.80			Med-Surg NSG 1	(NSG 102)	8	264	41.53	7.24	22.56	71.33	2,139.90
9.60			Mater Inf NSG	(NSG 103)	8	288	41.53	7.24	22.56	71.33	2,139.90
3.30			Psychiatric NSG	(NSG 104)	3	99	41.53	7.24	22.56	71.33	2,139.90
4.90			Med Surg NSG	(NSG 201)	7	147	41.53	7.24	22.56	71.33	2,139.90
4.90			Med-Surg NSG 3	(NSG 202)	7	147	41.53	7.24	22.56	71.33	2,139.90
78.50						2355	30.69	4.80		58.05	1,741.50
.80	1531	2305	Radiologic Tech	(RT 101)	2	24	77.75	8.04	22.56	108.35	3,250.50
.80			Radiologic Tech	(RT 102)	2	24	77.75	8.04	22.56	108.35	3,250.50
.67			Radiologic Tech	(RT 103)	2	20	93.30	8.04	22.56	123.90	3,717.00
1.00			Rad Positioning	(RT 111)	3	30	62.20	8.04	22.56	92.80	2,784.00
.80			Radiol Physics	(RT 121)	3	24	77.75	8.04	22.56	108.35	3,250.50
.27			Radiol Nursing	(RT 131)	1	8	233.25	8.04	22.56	263.85	7,915.50
.40			Radiol Pract 1	(RT 151)	1	12	155.50	8.04	22.56	186.10	5,583.00
.33			Radiol Pract 2	(RT 152)	1	10	186.60	8.04	22.56	217.20	6,516.00
.27			Radiol Pract 3	(RT 153)	1	8	233.25	8.04	22.56	263.85	7,915.50
5.33						160	104.96	8.04		135.56	4,066.80
7.67	1531	2309	First Aid	(HH 250)	2	230	17.49	3.87	22.56	43.92	1,317.60
1.13			Emergency Techs	(HH 251)	2	34	35.64	3.87	22.56	62.07	1,862.10
14.90			EM Med Tech	(HH 270)	3	447	11.97	3.87	22.56	38.40	1,152.00
6.50			EM Med Tech	(HH 271)	3	195	13.02	3.87	22.56	39.45	1,183.50
1.27			Life Supp Syst	(HH 285)	2	38	17.46	3.87	22.56	43.89	1,316.70
.23			Emergency Care	(HH 901)	-	7	346.18	3.87	22.56	372.61	11,178.30
31.70						951	17.04	3.87		43.47	1,304.10
2.20	1531	2350	Health Prof Sem	(HH 202)	2	66	11.11	3.87	22.56	37.54	1,126.20
						66	11.11	3.87		37.54	1,126.20
4.30	1122	2401	Nutrition	(NDT 205)	3	129	12.20	3.87	22.56	38.63	1,158.90
						129	12.20	3.87		38.63	1,158.90

FTE	State Alloc FTE	HEGIS Code	Course Description & Nr		State Alloc	Tuition $9/SSH	Total Receipt	Total Cost	Differ -ence	Students Needed
2.13	1531	2303	Anat & Phys Lab	(BY 206L)	3,261	576	3,837	4,933	- 1,096	18
5.30			Anat & Physiol	(BY 207)	8,114	1,431	9,545	5,067	4,478	
1.77			Anat & Phys Lab	(BY 207L)	2,710	477	3,187	4,677	- 1,490	25
3.27			Microbiology	(BY 208)	5,006	882	5,888	3,555	2,333	
1.63			Micro Lab	(BY 208L)	2,496	441	2,937	4,559	- 1,622	27
12.10			Child Gr & Dev	(CD 205)	18,525	3,267	21,792	12,712	9,080	
2.60			School Age Child	(CD 206)	3,981	702	4,683	2,670	2,013	
2.93			NSG Pharmacolgy	(NSG 100)	4,486	.792	5,278	6,270	- 992	8
8.87			Fund of Nursing	(NSG 101)	13,580	2,394	15,974	18,981	- 3,007	7
8.80			Med-Surg NSG 1	(NSG 102)	13,473	2,376	15,849	18,831	- 2,982	6
9.60			Mater Inf NSG	(NSG 103)	14,698	2,592	17,290	20,543	- 3,253	7
3.30			Psychiatric NSG	(NSG 104)	5,052	891	5,943	7,062	- 1,119	6
4.90			Med Surg NSG	(NSG 201)	7,502	1,323	8,825	10,486	- 1,661	4
4.90			Med-Surg NSG 3	(NSG 202)	7,502	1,323	8,825	10,486	- 1,661	4
78.50					120,184	21,195	141,379	136,719	4,660	
.80	1531	2305	Radiologic Tech	(RT 101)	1,225	216	1,441	2,600	- 1,159	10
.80			Radiologic Tech	(RT 102)	1,225	216	1,441	2,600	- 1,159	10
.67			Radiologic Tech	(RT 103)	1,026	180	1,206	2,490	- 1,284	11
1.00			Rad Positioning	(RT 111)	1,531	270	1,801	2,784	- 983	5
.80			Radiol Physics	(RT 121)	1,225	216	1,441	2,600	- 1,159	6
.27			Radiol Nursing	(RT 131)	413	72	485	2,137	- 1,652	28
.40			Radiol Pract 1	(RT 151)	612	108	720	2,233	- 1,513	25
.33			Radiol Pract 2	(RT 152)	505	90	595	2,150	- 1,555	26
.27			Radiol Pract 3	(RT 153)	413	72	485	2,137	- 1,652	28
5.33					8,175	1,440	9,615	21,731	-12,116	
7.67	1531	2309	First Aid	(HH 250)	11,743	2,070	13,813	10,106	3,707	
1.13			Emergency Techs	(HH 251)	1,730	306	2,036	2,104	- 68	1
14.90			EM Med Tech	(HH 270)	22,812	4,023	26,835	17,165	9,670	
6.50			EM Med Tech	(HH 271)	9,952	1,755	11,707	7,693	4,014	
1.27			Life Supp Syst	(HH 285)	1,944	342	2,286	1,672	614	
.23			Emergency Care	(HH 901)	-	-	-	-	-	
31.70					48,181	8,496	56,677	38,740	17,937	
2.20	1531	2350	Health Prof Sem	(HH 202)	3,368	594	3,962	2,478	1,484	
4.30	1122	2401	Nutrition	(NDT 205)	4,825	1,161	5,986	4,983	1,003	

FTE	State Alloc FTE	HEGIS Code	Course Description & Nr		Cr Hrs	S-S-H	DC/SSH	IDC/SSH	ICC/SSH	TOC/SSH	TOC/ FTE
30.20	1020	2501	Prin of Acctg	(AG 201)	3	906	11.40	2.85	22.56	36.81	1,104.30
1.07			Inc Tax Acctg	(AG 214)	2	32	15.63	2.85	22.56	41.04	1,231.20
27.30			Intro Business	(BS 100)	3	819	10.80	2.85	22.56	36.21	1,086.30
1.90			Office Careers	(BS 105)	1	57	64.42	2.85	22.56	89.83	2,694.90
8.10			Business Math	(BS 130)	3	243	12.16	2.85	22.56	37.57	1,127.10
1.80			Office Machines	(BS 250)	2	54	45.33	2.85	22.56	70.74	2,122.20
3.53			Hum Relat Bus	(BS 240)	2	106	14.90	2.85	22.56	40.31	1,209.30
8.30			Beg Shorthand	(BS 120)	3	249	17.64	2.85	22.56	43.05	1,291.50
2.40			Adv Shorthand	(BS 121)	3	72	37.64	2.85	22.56	63.05	1,891.50
1.90			Dictation & Trans	(BS 220)	3	57	59.05	2.85	22.56	84.46	2,533.80
2.40			Records Mgmt	(BS 210)	2	72	34.00	2.85	22.56	59.41	1,782.30
6.60			Business Law	(BS 230)	3	198	9.92	2.85	22.56	35.33	1,059.90
3.90			Bus Writing	(BS 260)	3	117	17.55	2.85	22.56	42.96	1,288.80
9.00			Intro Typing	(BS 110)	3	270	29.18	2.85	22.56	54.59	1,637.70
7.30			Inter Typing	(BS 111)	3	219	24.87	2.85	22.56	50.28	1,508.40
1.90			Adv Typing	(BS 112)	3	57	47.54	2.85	22.56	72.95	2,188.50
1.70			Off Procedures	(BS 270)	3	51	24.00	2.85	22.56	49.41	1,482.30
119.30						3579	18.03	2.85		43.44	1,303.20
2.5	1020	2507	Med Terminology	(HH 240)	3	75	9.77	3.87	22.56	36.20	1,086.00
						75	9.77	3.87		36.20	1,086.00
31.60	1020	2508	Prin of Econ	(ES 201)	3	948	10.14	2.85	22.56	35.55	1,066.50
						948	10.14	2.85		35.55	1,066.50
4.50	1225	2701	Tech Math 1	(CET 110)	3	135	17.02	5.49	22.56	45.07	1,352.10
.03			Tech Math 1	(CET110M)	3	1	1506.50	5.49	22.56	1534.55	46,036.50
3.50			Tech Math 2	(CET 111)	3	105	35.99	5.49	22.56	64.04	1,921.20
1.80			Drainage System	(CET 140)	2	54	9.26	5.49	22.56	37.31	1,119.30
1.87			Engr Mechs 1	(CET 150)	4	56	26.90	5.49	22.56	54.95	1,648.50
.70			Engr Mechs 2	(CET 250)	3	21	54.10	5.49	22.56	82.15	2,464.50
.93			Struct Design	(CET 260)	4	28	40.57	5.49	22.56	68.62	2,058.60
6.67			Engin Drawing	(EGR 101)	4	200	18.89	5.49	22.56	46.94	1,408.20
1.13			Constn Drawing	(EGR 102)	2	34	88.62	5.49	22.56	116.67	3,500.10
4.30			Surveying	(EGR 200)	3	129	35.83	5.49	22.56	63.88	1,916.40
1.20			Route Surveying	(EGR 201)	2	36	63.12	5.49	22.56	91.17	2,735.10
.40			Tech Writing	(EGR 210)	2	12	125.54	5.49	22.56	153.59	4,607.70
1.10			Engr Geology	(EGR 220)	3	33	60.16	5.49	22.56	88.21	2,646.30
2.20			Construct Est	(EGR 290)	3	66	16.67	5.49	22.56	44.72	1,341.60
30.33						910	33.12	5.49	22.56	61.17	1,835.10

FTE	State Alloc FTE	HEGIS Code	Course Description & Nr		State Alloc	Tuition $9/SSH	Total Receipt	Total Cost	Differ -ence	Students Needed
30.20	1020	2501	Prin of Acctg	(AG 201)	30,804	8,154	38,958	33,350	5,608	
1.07			Inc Tax Acctg	(AG 214)	1,091	288	1,379	1,317	62	
27.30			Intro Business	(BS 100)	27,846	7,371	35,217	29,656	5,561	
1.90			Office Careers	(BS 105)	1,938	513	2,451	5,120	-2,669	62
8.10			Business Math	(BS 130)	8,262	2,187	10,449	9,130	1,319	
1.80			Office Machines	(BS 250)	1,836	486	2,322	3,820	-1,498	17
3.53			Hum Relat Bus	(BS 240)	3,601	954	4,555	4,269	286	
8.30			Beg Shorthand	(BS 120)	8,466	2,241	10,707	10,719	- 12	-
2.40			Adv Shorthand	(BS 121)	2,448	648	3,096	4,540	-1,444	11
1.90			Dictation & Trans	(BS 220)	1,938	513	2,451	4,814	-2,363	18
2.40			Records Mgmt	(BS 210)	2,448	648	3,096	4,278	-1,182	14
6.60			Business Law	(BS 230)	6,732	1,782	8,514	6,995	1,519	
3.90			Bus Writing	(BS 260)	3,978	1,053	5,031	5,026	5	
9.00			Intro Typing	(BS 110)	9,180	2,430	11,610	14,739	-3,129	24
7.30			Inter Typing	(BS 111)	7,446	1,971	9,417	11,011	-1,594	12
1.90			Adv Typing	(BS 112)	1,938	513	2,451	4,158	-1,707	13
1.70			Off Procedures	(BS 270)	1,734	459	2,193	2,520	- 327	3
119.30					121,686	32,211	153,897	155,462	-1,565	
2.5	1020	2507	Med Terminology	(HH 240)	2,550	675	3,225	2,715	510	
31.60	1020	2508	Prin of Econ	(ES 201)	32,232	8,532	40,764	33,701	7,063	
4.50	1225	2701	Tech Math 1	(CET 110)	5,513	1,215	6,728	6,084	644	
.03			Tech Math 1	(CET110M)	37	9	46	1,381	-1,335	27
3.50			Tech Math 2	(CET 111)	4,288	945	5,233	6,724	-1,491	10
1.80			Drainage System	(CET 140)	2,205	486	2,691	2,015	676	
1.87			Engr Mechs 1	(CET 150)	2,291	504	2,795	3,083	- 288	1
.70			Engr Mechs 2	(CET 250)	858	189	1,047	1,725	- 678	5
.93			Struct Design	(CET 260)	1,139	252	1,391	1,914	- 523	3
6.67			Engin Drawing	(EGR 101)	8,171	1,800	9,971	9,393	578	
1.13			Constn Drawing	(EGR 102)	1,384	306	1,690	3,955	-2,265	23
4.30			Surveying	(EGR 200)	5,268	1,161	6,429	8,241	-1,812	12
1.20			Route Surveying	(EGR 201)	1,470	324	1,794	3,282	-1,488	15
.40			Tech Writing	(EGR 210)	490	108	598	1,843	-1,245	12
1.10			Engr Geology	(EGR 220)	1,348	297	1,645	2,911	-1,266	8
2.20			Construct Est	(EGR 290)	2,695	594	3,289	2,952	337	
30.33					37,157	8,190	45,347	55,503	-10,156	

FTE	State Alloc FTE	HEGIS Code	Course Description & Nr		Cr Hrs	S-S-H	DC/SSH	IDC/SSH	ICC/SSH	TOC/SSH	TOC/ FTE
8.13	1225	2704	Intro Data Pr	(DP 101)	4	244	16.72	6.52	22.56	45.80	1,374.00
1.87			Assembly Lang	(DP 106)	4	56	63.21	6.52	22.56	92.29	2,768.70
5.60			Cobol Prog	(DP 204)	4	168	15.95	6.52	22.56	45.03	1,350.90
1.07			Fortran Prog	(DP 209)	4	32	36.88	6.52	22.56	65.96	1,978.80
16.67						500	22.96	6.52		52.04	1,561.20
13.50	1225	2706	Intro Law Enfor	(CJ 100)	3	405	16.61	6.84	22.56	46.01	1,380.30
13.30			Criminology	(CJ 102)	3	399	13.77	6.84	22.56	43.17	1,295.10
12.70			Juv Deliquency	(CJ 120)	3	381	17.31	6.84	22.56	46.71	1,401.30
4.40			Corrections	(CJ 160)	3	132	13.64	6.84	22.56	43.04	1,291.20
12.90			Criminal Invest I	(CJ 200)	3	387	12.71	6.84	22.56	42.11	1,263.30
2.00			Crim Invest	(CJ 201)	3	60	28.03	6.84	22.56	57.43	1,722.90
1.50			Criminalistics	(CJ 202)	3	45	27.33	6.84	22.56	56.73	1,701.90
2.60			Police Problems	(CJ 210)	3	78	31.54	6.84	22.56	60.94	1,828.20
2.10			Contem Cor Prob	(CJ 211)	3	63	19.52	6.84	22.56	48.92	1,467.60
14.00			Criminal Law	(CJ 215)	3	420	16.02	6.84	22.56	45.42	1,362.60
1.20			Crim Evidence	(CJ 216)	3	36	46.71	6.84	22.56	76.11	2,283.30
2.20			Deviant Behav	(CJ 220)	3	66	16.65	6.84	22.56	46.05	1,381.50
2.90			Police Comm Rel	(CJ 230)	3	87	25.27	6.84	22.56	54.67	1,640.10
2.77			Crim Just Wkshop	(CJ 901)		83	14.82	6.84	22.56	44.22	1,326.60
.63			Pol Execut Devel	(CJ 902)		19	64.74	6.84	22.56	94.14	2,824.20
85.30						2661	17.40	6.84		46.80	1,404.00
.60	1225	3108	Helping Profess	(HH 101)	2	18	99.84	3.87	22.56	126.27	3,788.10
						18	99.84	3.87		126.27	3,788.10
18.87	1225	3115	Individ Writing	(EH 100)	2	366	46.24	2.47	22.56	71.27	2,138.10
7.20			GS English	(GSE 100)	3	216	23.33	2.47	22.56	48.36	1,450.80
4.93			GS Writing	(GSW 100)	2	148	34.04	2.47	22.56	59.07	1,772.10
31.00						930	38.98	2.47		64.01	1,920.30
20.20	1225	3117	Intro Math	(MS 100)	3	606	13.97	1.77	22.56	38.30	1,149.00
11.80			Develop Math	(MS 110)	3	354	14.39	1.77	22.56	38.72	1,161.60
32.00						960	14.13	1.77		38.46	1,153.80

FTE	State Alloc FTE	HEGIS Code	Course Description & Nr		State Alloc	Tuition $9/SSH	Total Receipt	Total Cost	Differ -ence	Students Needed
8.13	1225	2704	Intro Data Pr	(DP 101)	9,959	2,196	12,155	11,171	984	
1.87			Assembly Lang	(DP 106)	2,291	504	2,795	5,177	-2,382	12
5.60			Cobol Prog	(DP 204)	6,860	1,512	8,372	7,565	807	
1.07			Fortran Prog	(DP 209)	1,311	288	1,599	2,117	- 518	3
16.67					20,421	4,500	24,921	26,030	-1,109	
13.50	1225	2706	Intro Law Enfor	(CJ 100)	16,538	3,645	20,183	18,634	1,549	
13.30			Criminology	(CJ 102)	16,293	3,591	19,884	17,225	2,659	
12.70			Juv Deliquency	(CJ 120)	15,558	3,429	18,987	17,797	1,190	
4.40			Corrections	(CJ 160)	5,390	1,188	6,578	5,681	897	
12.90			Criminal Invest I	(CJ 200)	15,803	3,483	19,286	16,297	2,989	
2.00			Crim Invest	(CJ 201)	2,450	540	2,990	3,446	- 456	3
1.50			Criminalistics	(CJ 202)	1,838	405	2,243	2,553	- 310	2
2.60			Police Problems	(CJ 210)	3,185	702	3,887	4,753	- 866	6
2.10			Contem Cor Prob	(CJ 211)	2,573	567	3,140	3,082	58	
14.00			Criminal Law	(CJ 215)	17,150	3,780	20,930	19,076	1,854	
1.20			Crim Evidence	(CJ 216)	1,470	324	1,794	2,740	- 946	6
2.20			Deviant Behav	(CJ 220)	2,695	594	3,289	3,039	250	
2.90			Police Comm Rel	(CJ 230)	3,553	783	4,336	4,756	- 420	3
2.77			Crim Just Wkshop	(CJ 901)						
.63			Pol Execut Devel	(CJ 902)						
85.30					104,496	23,031	127,527	119,079	8,448	
.60	1225	3108	Helping Profess	(HH 101)	735	162	897	2,273	-1,376	14
18.87	1225	3115	Individ Writing	(EH 100)	23,116	5,094	28,210	40,346	-12,136	122
7.20			GS English	(GSE 100)	8,820	1,944	10,764	10,446	318	
4.93			GS Writing	(GSW 100)	6,039	1,332	7,371	8,736	- 1,365	14
31.00					37,975	8,370	46,345	59,528	-13,183	
20.20	1225	3117	Intro Math	(MS 100)	24,745	5,454	30,199	23,210	6,989	
11.80			Develop Math	(MS 110)	14,455	3,186	17,641	13,707	3,934	
32.00					39,200	8,640	47,840	36,917	10,923	

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